

HOUSE BILL No. 1960

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-6.8.

Synopsis: Assessment of historic sites and cemeteries. Provides that for property tax purposes, certain land may be classified as a: (1) historic site; or (2) cemetery; and assessed at \$1 per acre. Allows land to be classified as a historic site if it is listed in the register of Indiana historic sites and historic structures maintained by the division of historic preservation and archeology of the department of natural resources. Allows land to be classified as a cemetery if it is listed in a registry of Indiana cemeteries and burial grounds established by the division. Requires an applicant for classification to: (1) have the land surveyed by a registered surveyor; (2) have the land assessed by the county assessor; and (3) file an application with the division. Requires the division to approve an application if the land appears in the appropriate registry. Requires the division to adopt standards for the management of classified land and to inspect such land every five years. Allows the owner or, in certain circumstances, the division, to withdraw land from classification. Provides that if classification is withdrawn, the landowner must pay the sum of: (1) the taxes that would have been assessed on the land during the classification or the ten years before the date of withdrawal, whichever is less; plus (2) interest on the taxes at a rate of 10%.

Effective: July 1, 2001.

Welch, Lytle

January 17, 2001, read first time and referred to Committee on Ways and Means.



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Introduced

First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

HOUSE BILL No. 1960

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-1.1-6.8 IS ADDED TO THE INDIANA CODE
- 2 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
- 3 JULY 1, 2001]:
- 4 **Chapter 6.8. Assessment of Certain Cemeteries and Historic**
- 5 **Sites**
- 6 **Sec. 1. As used in this chapter, "cemetery" has the meaning set**
- 7 **forth in IC 23-14-33-7.**
- 8 **Sec. 2. As used in this chapter, "division" refers to the division**
- 9 **of historic preservation and archeology of the department of**
- 10 **natural resources.**
- 11 **Sec. 3. As used in this chapter, "historic site" has the meaning**
- 12 **set forth in IC 14-8-2-125.**
- 13 **Sec. 4. For the purpose of property taxation, certain parcels of**
- 14 **land may be classified as:**
- 15 **(1) historic sites; or**
- 16 **(2) cemeteries;**
- 17 **and assessed as provided in this chapter.**

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1 **Sec. 5. Land may be classified as a historic site if the land is**
 2 **listed in the register of Indiana historic sites and historic structures**
 3 **established by the division under IC 14-21-1-15.**

4 **Sec. 6. Land may be classified as a cemetery if the land is listed**
 5 **in a registry of Indiana cemeteries and burial grounds established**
 6 **by the division under IC 14-21-1-13.5.**

7 **Sec. 7. (a) A person who wishes to have a parcel of land**
 8 **classified as a historic site or as a cemetery must have the parcel**
 9 **surveyed by a registered land surveyor. The surveyor shall identify**
 10 **the parcel by section, township, range, and county references. The**
 11 **surveyor shall be prepare plats of the parcel in ink and on the scale**
 12 **and in the number prescribed by the division.**

13 **(b) The registered land surveyor may use an aerial photograph**
 14 **in order to obtain a description of the parcel. However, the**
 15 **surveyor's description must be accurate and meet the requirements**
 16 **specified in subsection (a). If an aerial photograph is used, that fact**
 17 **must be noted on the application referred to in section 9 of this**
 18 **chapter.**

19 **Sec. 8. (a) A person who wishes to have a parcel of land**
 20 **classified as a historic site or as a cemetery must have the land,**
 21 **exclusive of any improvements or structures, assessed by the**
 22 **county assessor of the county in which the land is located.**

23 **(b) If the assessment made by the county assessor is not**
 24 **satisfactory to the owner, the owner may appeal the assessment to**
 25 **a board consisting of the assessor, auditor, and treasurer of the**
 26 **county in which the land proposed for classification is located. The**
 27 **decision of the board is final.**

28 **Sec. 9. (a) A person who wishes to have a parcel of land**
 29 **classified as a historic site or as a cemetery must file an application**
 30 **with the division on the forms prescribed by the division. The**
 31 **application must include the following items:**

- 32 **(1) The plats referred to in section 7 of this chapter.**
 33 **(2) The assessment required under section 8 of this chapter**
 34 **entered in ink by the county assessor.**
 35 **(3) The signature of the owner, the registered land surveyor,**
 36 **and the county assessor.**

37 **(b) If an error or omission affecting the eligibility of the**
 38 **application is discovered by the division or county assessor, the**
 39 **division or county assessor shall promptly notify the applicant of**
 40 **the deficiency and allow the applicant to amend the application.**

41 **Sec. 10. If:**

- 42 **(1) a parcel of land described in an application filed under**

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section 9 of this chapter is listed in:

(A) the register of Indiana historic sites and historic structures, for a parcel sought to be classified as a historic site; or

(B) a registry of Indiana cemeteries and burial grounds established by the division under IC 14-21-1-13.5, for a parcel sought to be classified as a cemetery; and

(2) in the opinion of the division an application filed under section 9 of this chapter and the land to be classified comply with this chapter;

the division shall approve the application. In addition, the division shall notify the auditor and the recorder of the county in which the land is located that the application has been approved. The division shall return one (1) approved application form to the applicant.

Sec. 11. If an application filed under section 9 of this chapter is approved, the applicant shall record the approved application in the applicant's name. If the applicant is a partnership, a corporation, a limited liability company, or an association the applicant shall record the approved application in the name of the partnership, corporation, limited liability company, or association. When an approved application is properly recorded, the county auditor shall enter the land, exclusive of any improvements or structures, for taxation at an assessed value determined under section 12 of this chapter.

Sec. 12. Except for land that is exempt from assessment and taxation under this article, land that is classified under this chapter as a historic site or as a cemetery shall be assessed at one dollar (\$1) per acre for general property taxation purposes.

Sec. 13. If any oil, gas, stone, coal, or other mineral is obtained from land that is classified as a historic site or as a cemetery, the parcel shall immediately be assessed for the oil, gas, stone, coal, or other mineral wealth. The assessed value of the mineral wealth shall then be placed on the tax duplicate.

Sec. 14. (a) The division shall, by rule, establish minimum standards for the management of:

(1) historic sites; and

(2) cemeteries;

that are classified under this chapter.

(b) A person who owns or controls land that is classified as a historic site or as a cemetery must follow the standards established by the division under subsection (a). However, the division may issue special permits for certain land uses that are not inconsistent

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with this chapter. The person who owns or controls the land shall record a special permit in the office of the recorder of the county in which the land is situated.

Sec. 15. The person who owns or controls a parcel of land that is classified as a historic site or as a cemetery shall mark the parcel with four (4) signs. The person who owns or controls the land shall place the signs on the boundaries of, and on different sides of, the parcel at the points that are the most conspicuous to the public. The division shall furnish the signs and shall designate the size and the wording of the signs.

Sec. 16. At least once every five (5) years a representative of the division shall inspect each parcel of land that is classified as a historic site or as a cemetery. On each inspection trip, the inspector shall, if possible, inspect the parcel with the owner and shall point out to the owner any needed improvement. In addition, the representative shall give the owner a written report of the inspection and the inspector's recommendations. A permanent record of each inspection shall be maintained in the office of the division.

Sec. 17. If the owner of land that is classified as a historic site or as a cemetery wishes to have the land withdrawn from the classification, the owner shall have the county assessor of the county in which the land is situated assess the land. The county assessor shall make the assessment in the manner prescribed in section 8(a) of this chapter. The owner shall then file a withdrawal request in duplicate with the division on forms prescribed by the division. The division shall withdraw the land from the classification on receipt of the withdrawal forms.

Sec. 18. The division shall withdraw land that is classified as a historic site or as a cemetery from the classification if the division finds that:

- (1) the provisions of this chapter, or the standards prescribed by the division under section 14 of this chapter, are not being complied with; and
- (2) the owner of the land refuses to make the changes necessary for compliance.

If the division withdraws land under this section, the division shall have the county assessor of the county in which the land is situated assess the land. The county assessor shall make the assessment in the manner prescribed in section 8(a) of this chapter. The division shall immediately notify the owner that the land has been withdrawn from the classification.

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1 Sec. 19. If an assessment made by a county assessor under
2 section 17 or 18 of this chapter is not satisfactory to the owner, the
3 owner may appeal the assessment in the manner prescribed in
4 section 8(b) of this chapter.

5 Sec. 20. If land classified as a historic site or as a cemetery is
6 withdrawn from the classification, the division shall immediately
7 notify the recorder and the auditor of the county in which the land
8 is situated that the land has been withdrawn. In addition, when
9 land is withdrawn, the owner of the land shall make a notation of
10 the withdrawal in the records of the county recorder.

11 Sec. 21. (a) If land that is classified as a historic site or as a
12 cemetery is withdrawn from the classification, the owner shall pay
13 an amount equal to the sum of:

14 (1) the total property taxes that, if it were not for the
15 classification, would have been assessed on the land during:

16 (A) the period of classification; or

17 (B) the ten (10) year period immediately preceding the date
18 on which the land is withdrawn from the classification;

19 whichever is lesser; plus

20 (2) interest on the property taxes at the rate of ten percent
21 (10%) per year.

22 (b) The liability imposed by this section is a lien upon the land
23 withdrawn from the classification. When the amount is collected,
24 it shall be paid into the county general fund. If the amount is not
25 paid, it shall be treated in the same manner that delinquent taxes
26 on real property are treated.

27 Sec. 22. A conveyance of land that is classified as a historic site
28 or as a cemetery does not release any person acquiring an interest
29 in the land from any obligation or liability imposed under this
30 chapter.

31 Sec. 23. The expense of the survey required by section 7 of this
32 chapter must be paid by the applicant. The expense of an
33 assessment that is required under this chapter shall be paid from
34 the county general fund of the county in which the parcel is
35 located. The county assessor is entitled to necessary expenses for
36 services in making an assessment that is required under this
37 chapter.

38 Sec. 24. The owner of a parcel of land that is classified as a
39 historic site or as a cemetery shall file a report once each year with
40 the division on forms furnished by the division.

41 Sec. 25. The division shall adopt rules under IC 4-22-2 to
42 implement this chapter.

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1 SECTION 2. [EFFECTIVE JULY 1, 2001] IC 6-1.1-6.8, as added
2 by this act, applies to property taxes first due and payable after
3 December 31, 2002.

4 SECTION 3. [EFFECTIVE JULY 1, 2001] (a) As used in this
5 SECTION, "division" refers to the division of historic preservation
6 and archeology of the department of natural resources.

7 (b) Notwithstanding IC 6-1.1-6.8-25, as added by this act, the
8 division shall adopt emergency rules to:

9 (1) establish the standards required under IC 6-1.1-6.8-14(a),
10 as added by this act; and

11 (2) notwithstanding IC 6-1.1-6.8-6, as added by this act,
12 establish temporary standards for the approval of cemeteries
13 for classification under IC 6-1.1-6.8, as added by this act, until
14 the department establishes a registry of Indiana cemeteries
15 and burial grounds under IC 14-21-1-13.5;

16 in the same manner as emergency rules are adopted under
17 IC 4-22-2-37.1. These rules must be adopted not later than
18 September 1, 2001. A rule adopted under this SECTION expires on
19 the date the rule is adopted by the division under IC 4-22-2-24
20 through IC 4-22-2-36 to implement IC 6-1.1-6.8, as added by this
21 act.

22 (c) This SECTION expires January 1, 2003.

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